



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

W.No.38

AMARAVATI, FRIDAY, SEPTEMBER 20, 2024

G.470

**PART I - NOTIFICATIONS BY GOVERNMENT, HEADS OF DEPARTMENTS  
AND OTHER OFFICERS**

--X--

**NOTIFICATIONS BY GOVERNMENT**  
**LAW DEPARTMENT**  
**(L and LA & J Home - Courts-A)**

CIVIL AND CRIMINAL - DESIGNATION OF THE COURT OF IV ADDITIONAL DISTRICT AND SESSIONS JUDGE-CUM-II ADDITIONAL METROPOLITAN SESSIONS JUDGE, VISAKHAPATNAM, AS SPECIAL JUDGE'S COURT FOR TRIAL OF ECONOMIC OFFENCES UNDER THE SPECIFIED CENTRAL ACTS FOR ENTIRE STATE OF ANDHRA PRADESH AND ALSO GOODS AND SERVICES TAX (GST) ACTS IN MODIFICATION OF EARLIER NOTIFICATION VIDE G.O.RT.NO.297, HOME (COURTS.A) DEPARTMENT, DATED:30.04.2016.

**[G.O.Rt.No.635, Law (L and LA & J Home - Courts-A), 2<sup>nd</sup> August, 2024.]**

**NOTIFICATION**

*In exercise of the powers conferred by the proviso to sub-section (1) of section 11 read with clause (j) of section 2 of Code of Criminal Procedure, 1973 (Central Act 2 of 1974) and after consultation with the High Court of the State of Andhra Pradesh, and in modification of the Notifications issued by the Government of Andhra Pradesh in G.O.Rt.No.297, Home (Courts-A) Department, Dated 30.04.2016, the Governor of Andhra Pradesh hereby,-*

- i designates the Court of IV Additional District and Sessions Judge - cum - II Additional Metropolitan Sessions Judge, Visakhapatnam, as Special Court for trial of offences arising under the enactments mentioned in the Annexure-II hereto in addition to the offences arising under the enactments mentioned in the Annexure-I; and specify the whole State of Andhra Pradesh as the local area for the designated Court; and
- ii it shall be a Special Court of Judicial Magistrate of First Class to try cases, arising under the enactments mentioned in the annexure hereto, even if such cases include offences punishable under the Indian Penal Code, 1860 (Act No. 45 OF 1860) and any other enactments if such offences form part of the same transaction and the said Court shall be known, as the Court the Special Judge for Economic Offences.

#### ANNEXURE- I

1. The Central Excise & Salt Act, 1944(now Central Excise Act, 1944)
2. The Imports and Exports (Control) Act, 1947
3. The Wealth Tax Act, 1957
4. The Income Tax Act, 1961
5. The Gold (Control) Act, 1968
6. The Foreign Exchange Regulation Act, 1973
7. The Customs Act, 1962
8. The Companies Profits (Surtax) Act, 1964
9. The Gift Tax Act, 1958
10. The Export (Quality Control & Inspection) Act, 1963
11. The Companies Act, 1956

- 12. Monopolies and Restrictive Trade Practices Act, 1969*
- 13. Offences pertaining to Service Tax matters (arising out of Chapter-V and V-A of Finance Act, 1994)*

**ANNEXURE- II**

- 1. The Central Goods and Services Tax (CGST) Act, 2017*
- 2. The Andhra Pradesh Goods and Services Tax (APGST) Act, 2017*
- 3. The Integrated Goods and Services Tax (GST) Act, 2017*

**V. SUNITHA,**

*Secretary to Government (FAC),  
Legal and Legislative Affairs & Justice  
Law Department.*

---X---